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industrial era. Indeed it is frequently difficult for the reader to distinguish the characteristics of the seventeenth century from those of the sixteenth and eighteenth, from which illustrative data are repeatedly drawn.

The author frequently starts out with a sociological dictum such as that which asserts the great influence of environment upon the sex life of women, which she believes to be susceptible of extreme modification: "While in extreme cases the sexual impulses are liable to perversion, it sometimes happens that the maternal instinct disappears altogether, and women neglect or, like a tigress in captivity even destroy their young"!! (p. 1). Few of these dicta are followed by the exhibit of actual changes occurring in the seventeenth century.

The data are concerned almost exclusively with married women, and the reader's curiosity with regard to the unmarried is not quenched by the remarkable statement that "practically all adult women were married" (p. 196).

The authorities cited comprise 12 pages of carefully listed sources, including private letters and journals of contemporaries, biographies and travels, court cases, local histories, town and parish archives, guild and corporation records, and miscellaneous tracts and pamphlets in large numbers.

In spite of the fact that the author's powers of induction are not at all points comparable with her industry, the painstaking work is a monument to her effort, and is of unquestioned value in its presentation of contemporary evidence.

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Un Impôt Extraordinaire sur le Revenu sous la Révolution. Histoire de la Contribution Patriotique dans le Bas-Languedoc (Département d'Hérault) 1789-1795, d'après des Documents Inédits. By PIERRE-EDM. HUGUES. (Paris: Edouard Champion. 1919. Pp. lxxvii, 330.)

Bankruptcy forced the king of France in 1789 to summon the States General. At the advice of Neckar the Assembly passed a measure which the king accepted, imposing a "voluntary contribution" on the French nation. All citizens having an income of over 400 livres were to give to the state one quarter of their net income, and $2\frac{1}{2}$ per cent of the value of their plate, jewelry, and coin. The tax was to be levied only once and all money re-

ceived was to be re-paid when the state's finances had been rehabilitated. It was a forced loan which people soon came to see would never be paid back.

The book under consideration presents not only a brief statement of the national situation but a detailed study of how the "patriotic contribution" worked itself out in one department in southern France. The author's main interest is in the way in which the tax was assessed and collected. He has used chiefly the departmental archives of Hérault and the municipal archives of Montpellier, and to a slight extent the *Archives Nationales* in Paris. The contents of the documents are well presented, and indeed the whole book is scholarly and eminently readable.

At first there was some show of enthusiasm for the tax which was to put France on her feet again. Gradually this waned as the tax came nearer to the individual who was to pay it. In general one can say that the county districts were less ready to do their part than the towns. The law assumed that all would come forth and make declaration of their income and of such property as was liable, but it was found necessary in 1790 to decree that non-declarants should be taxed by the municipalities. From first to last it was the rule that each declarant should be trusted; that there should be no inquisition as to the truth of statements of income and wealth. This the author regards as fatal to the success of the tax.

Sieur Bougette wrote to the Assembly that he would like to contribute but his business had not prospered, that if the Assembly would compel a certain Parisian to pay him a debt of 3960 livres incurred in 1788, he would contribute 300 livres to the patriotic fund. Of course one quarter of this debt would be 990 livres, so that Bougette was making ample allowances for expenses, in other words giving himself a large benefit of doubt in reckoning his net income.

A curé, receiving an income of 700 livres, deducted 40 livres for tenths (*décimes*), 30 for minor expenses, 15 for repairs and entertainment, and 30 for the hire of a clerk. Such declarations were published so that there was at least the strength of public opinion to help enforce the law.

The tax might be paid in three instalments, the last to be in by April 1, 1792; that is, a little less than two years and a half were allowed for payment. But the department under consideration actually took six years to pay up its full amount, the years

1791-1795 being occupied with stimulating the tardy and recalcitrant. But the interesting fact is that Hérault did pay in full, certainly not a fourth of its income but a fourth of its declared income and $2\frac{1}{2}$ per cent of its valuables. Only three quarters of the total receipts were available for the central government, however, after the cost of collection had been deducted. France had expected 400 million livres from the whole country and received only 200 millions. The rich and well-to-do, and the bourgeois with an income of over 400 livres, did not hold back; the petty traders and the laborers did. For this the bad economic conditions of the time were ample excuse. It should be observed that those with incomes of less than 400 livres were simply invited to contribute, in no way required. They may have felt, we surmise, that the tax was really not their burden, and they may have observed that it was the middle class rather than the proletariat that was benefiting by the new régime.

This book, confirming the conclusions of other local investigators and of students of the national finances, gives us many details and illustrations of value. Its bearing upon the situation in France at the present time, the author tries to make real. France has been listening to arguments for and against a general income tax to meet the burdens of war. This study of an early example of such tax indicates that it would be a failure; that it is a delusion to say that an income tax is equitable if men do not truthfully declare their income. Of course the force of this application of the analogy of the two cases may be somewhat lessened if the new law provides means of strict inquiry into any questionable declaration.

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NEW BOOKS

- ALLEN, N. B. *Geographical and industrial studies; the new Europe.* (Boston: Ginn. 1920. Pp. xii, 435.)
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- BLAND, A. E., BROWN, P. A., TAWNEY, R. H. *English economic history (select documents).* (New York: Macmillan. 1919. Pp. xx, 730.)